

EXHIBIT A

ATEL LEASING CORPORATION'S PROOF OF CLAIM

United States Bankruptcy Court
Southern District of New York

PROOF OF CLAIM

Received

AUG 05 2006

Kurtzman Carson

12195

COPY

**THIS SPACE IS FOR
COURT USE ONLY**

In re (name of Debtor) Delphi Corporation, et al, and Delphi Automotive Systems LLC

Case Numbers
05-44481 and 05-44640

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor: ATEL Leasing Corporation, as agent for: 1) Eireann II, a division of ATEL Transatlantic Investors, Inc. (ATEL Transatlantic Investors, Inc. is hereinafter referred to as "ATI"). 2) CAI-UBK Equipment, a division of ATI. 3) CAI-ALJ Equipment, a division of ATI. 4) II Bu de Mexico S.A. de C.V., a Mexican company, and 5) Eireann III, a division of ATEL Transatlantic Investors II, Inc. ("ATI II")

Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars

Name and Address Where Notices Should be Sent
ATEL Leasing Corporation, as Agent for Creditor
600 California Street, 6th Floor
San Francisco, CA 94108
Attn: V. Morais or R. Wilder
Telephone No. (415) 989-8800

Check box if you have never received any notices from the bankruptcy court in this case.

Check box if the address differs from the address on the envelope sent to you by the court

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:
Various-See Proof of Claim Calculations Spreadsheet attached.

Check this box if the claim replaces amends a previous claim. Dated: _____

1. BASIS FOR CLAIM

Goods sold
Services performed
Money loaned
Personal injury/wrongful death
Taxes

Retiree benefits as defined in 11 U.S.C. § 1114(a)
Wages, salaries, and compensation (fill out below)
Your social security number _____
Unpaid compensation for services performed
from _____ to _____
(date) (date)

XXXX Other (Describe briefly): Lease of personal property used in Debtor's business operations.

2. DATE DEBT WAS INCURRED

Master Lease Agreements dated as of 05/01/95 and 08/19/97

3. IF COURT JUDGMENT, DATE OBTAINED

4. Classification of Claim. Under the Bankruptcy code all claims are classified as one or more of the following: (1) Unsecured nonpriority, (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another. CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM AS OF THE DATE CASE FILED.

SECURED CLAIM \$582,300.00 SEE ATTACHED RIDER

(Attach evidence of perfection of security interest)

Brief Description of Collateral: Various lease machine tools and material handling equipment.

Amount of arrearage and other charges at time case filed included in secured claim above, if any \$ 148,742.59

UNSECURED NONPRIORITY CLAIM \$3,306,138.54 A Claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.

UNSECURED PRIORITY CLAIM \$251,741.43

Specify the priority of the claim: Post petition amounts due under an executory contract.

Wages, salaries, or other commissions (up to \$400), * earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3)

Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4)

Up to \$1,800* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6)

Alimony, maintenance, or support owed to spouse, former spouse, or child - 11 U.S.C. § 507(a)(7)

Taxes or penalties of governmental units - 11 U.S.C. § 507(a)(8)

Other - Specify applicable paragraph of 11 U.S.C. § 507(a) 1

*Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment

5 TOTAL AMOUNT OF CLAIM AS OF JULY 18, 2006

\$3,306,138.54 + \$582,300.00 + \$251,741.43 =
(Unsecured) (Secured) (Priority-Administrative Claims Due to Date)

\$4,140,179.97

(Total)

Check box if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges. SEE ATTACHED SPREADSHEET.

6. Date: CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes debtor.

7. SUPPORTING DOCUMENT: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgements, or evidence of security interest. If the documents are not available, explain. If the documents are voluminous, attach a summary.

8. TIME STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

**THIS SPACE IS FOR
COURT USE ONLY**

Date: July 27, 2006

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim

Russell H. Wilder, Senior Vice President for ATEL Leasing Corporation

(b) Pursuant to one or more assignments, Debtor was assigned GMC's interests as Lessee under the Leases. Pursuant to various other assignments, the interests of AFG and FACMGI as the Lessors under their respective Leases have been assigned to either; 1) Eireann II, a division of ATEL Transatlantic Investors, Inc., 2) CAI-UBK Equipment, a division of ATI, 3) CAI-ALJ Equipment, a division of ATI, 4) II Bu de Mexico S.A. de C.V., a Mexican company, or 5) Eireann III, a division of ATEL Transatlantic Investors II, Inc., a California corporation, with ATEL acting as agent for each of the same.

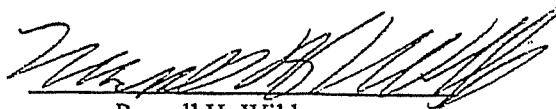
4. Pursuant to Section XII (4) of the Leases, the Debtor is responsible for liquidated damages in the approximate amount of \$4,140,179.97, plus interest thereon, from the date of default, at the rate as stated in Section XXI (e) of the Leases. This Claim is not subject to any setoff or counterclaim, other than amounts paid to the Secured Party pursuant to its Proof of Claim, which has been or may be separately filed.

5. This Claim is a general unsecured and administrative claim for breach of contract under the Leases. In the alternative, Creditor claims that it is a secured creditor pursuant to the Lease and the precautionary Uniform Commercial Code Financing Statements filed in connection therewith. The Creditor also claims any post petition rents or other amounts not previously made in accordance with the Leases.

6. The Claims asserted herein are made without prejudice to the Creditor's right to amend this Proof of Claim and the Creditor hereby reserves its right to amend this Proof of Claim and to assert an additional administrative claim at some future date, including, without limitation, interest on post-petition late payments, indemnification amounts and costs and expenses incurred in enforcing Creditor's rights under the Leases and the other Agreements. ATEL reserves all of its rights against the Debtor and all other entities. The execution or filing of this Proof of Claim shall not be deemed a waiver of any rights of ATEL to trial by jury or otherwise, nor a consent to jurisdiction of the Bankruptcy Court with respect to any counterclaim or any other claim against ATEL by Debtor or any other person or entity.

Dated: July 27, 2006

ATEL Leasing Corporation
As Agent for Creditor



Russell H. Wilder

Title: Senior Vice President

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Delphi Corporation, et al
Delphi Automotive Systems LLC

Debtor.

)
)
) Case Nos. 05-44481 (RDD)
) and 05-44640
) Chapter 11
)
)

RIDER TO PROOF OF CLAIM

1. The undersigned, Russell H. Wilder, serves as Senior Vice President for ATEL Leasing Corporation ("ATEL") a corporation organized under the laws of the State of California, with executive offices at 600 California Street, 6th floor, San Francisco, California 94108, and is authorized to make this Proof of Claim on behalf of; 1) Eireann II, a division of ATEL Transatlantic Investors, Inc. (ATEL Transatlantic Investors, Inc. is a corporation formed under the laws of the State of California and is hereinafter referred to as "ATI"), 2) CAI-UBK Equipment, a division of ATI, 3) CAI-ALJ Equipment, a division of ATI, 4) II Bu de Mexico S.A. de C.V., a Mexican company, ("CAI-Mexico"), and 5) Eireann III, a division of ATEL Transatlantic Investors II, Inc., a California corporation ("ATI II"), each of ATEL, ATI, ATI II and CAI-Mexico having an office at 600 California Street, 6th floor, San Francisco, California 94108 ("Creditor").

2. Delphi Corporation, et al ("Debtor") as lessee, is indebted to ATEL under the Agreements (as defined below) in an unliquidated amount (the "Claim").

3. The consideration for the Claim, and basis for Debtor's liability, is as follows:

(a) Pursuant to a Master Lease dated as of August 19, 1997, Debtor's former owner, General Motors Corporation ("GMC"), entered into a Master Lease Agreement ("MLA-AFG") with American Finance Group, Inc. ("AFG"). Pursuant to a Master Lease Agreement dated as of May 1, 1995, Debtor's former owner, GMC entered into a Master Lease Agreement ("MLA-FACMGI") with First American Capital Management Group, Inc. ("FACMGI"). Pursuant to the two Master Lease Agreements MLA-AFG and MLA-FACMGI, GMC entered into numerous Equipment Schedules (the Equipment Schedules, as they incorporate by reference all of the terms and conditions of the two Master Lease Agreements described herein, are hereinafter known as the "Leases"), regarding certain equipment, all with related equipment, attachments and accessories as set forth in the Leases (the "Equipment").